

## POWER OF APPOINTMENT AND REMOVAL.

(g) Subject to such regulations as may be prescribed by the city council, the employees in each department shall be appointed and removed by the head of that department. Nothing in this section shall in any way change the laws governing the civil service, if such laws be enacted by the city council.

Employees in each department.

Civil service laws.

## RECORDS AND REPORTS.

(h) Each of said supervisors shall keep a record book in which shall be recorded a brief but clear and comprehensive record of all affairs of the division under his charge as soon as performed, and shall quarterly render to the city council a full report of all operations of such division, and shall annually, and oftener if required by the city council, make a synopsis thereof for publication. All such records shall be open for public inspection. The city council shall provide for the publication of such annual or other reports and of such parts of the quarterly reports or of such other information regarding city affairs as it may deem advisable.

Supervisors to keep records.

Quarterly reports.

Annual publication of reports.

Records open for inspection.  
Publications.

## FISCAL YEAR DEFINED.

(i) The fiscal year of the city shall commence on the first Monday in September succeeding the general municipal election, and continue until the first Monday in September of the calendar year following.

Fiscal year.

## ESTIMATES.

(j) On or before the fifteenth day of July of each year the supervisors shall send to the Supervisor of Finance a careful detailed estimate in writing of the appropriations required for the business and proper conduct of their respective divisions during the next ensuing fiscal year.

Supervisors to submit estimates.

## COUNCIL MAKES APPROPRIATIONS AND FIXES TAX LEVY.

(k) At the regular meeting in August in each year the Supervisor of Finance shall submit to the city council an estimate of the probable expenditures of the city government for the next ensuing fiscal year, stating the amount required to meet the interest and maturing bonds of the outstanding indebtedness of the city, and showing specifically the amount necessary to be provided for each fund and department; also an estimate of the amount of income from all other sources of revenue, exclusive of taxes upon property, and the probable amount required to be levied and raised by taxation to defray all expenses and liabilities of the city. The city council shall thereupon determine the sum to be raised by taxation and make the appropriations in detail for the next ensuing fiscal year, but shall not be thereby prevented from making emergency or deficiency appropriations as necessity may require. No sum appropriated for a specific pur-

Estimate submitted to city council.

Items stated in estimate.

Tax estimate and appropriations.

Emergency appropriations.

Diversion of funds forbidden.